



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Erik Sweet, Executive Director
Office of Early Learning
89 Washington Avenue, EB 514 West
Albany, New York 12234
Tel. (518) 474-5807 / Fax: (518) 473-7737

To: Superintendents and Administrative Directors in Local Education Agencies (LEAs) Receiving Statewide Universal Full-Day Prekindergarten (SUFDPK) Funding

From: Erik Sweet, Executive Director of the Office of Early Learning

Subject: Financial Management System and Personnel Activity Reports - Internal Controls

Date: July 12, 2024

According to the New York State Education Department's [Fiscal Guidelines for Federal and State Funded Grants](#), LEAs receiving SUFDPK awards must have a proper financial management system in place, along with strong internal controls and written procedures, to properly account for funds received and expended. Program as well as financial records, including supporting and source documentation, must be maintained and available for review by State and federal representatives or their duly authorized representatives.

In addition, personnel activity reports (PARs) or certifications of time allocations are required to be maintained for Statewide Universal Full Day Prekindergarten grants. Monthly certifications must be completed if less than 100% of time is being worked in the State award program or semiannually if 100% of time is being spent. The certifications must be signed and dated by the employee and account for the total activity for which the employee is compensated.

Please keep in mind that grant funds, whether from federal or State sources, must be expended on allowable activities in accordance with the approved budget and the applicable cost principles outlined in 2 CFR 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

If timesheets or equivalent documents are not maintained, we recommend that someone independent of the employee compare the PARs to payrolls to verify the charges to the grant are accurate and properly allocated.

Thank you for your cooperation in maintaining a proper financial management system and ensuring the accurate and appropriate use of grant funds. If you have any questions, please email OEL@nysed.gov.